Previous references.

File No.

1904 (R 588/03-

(M. Finance)

Later references.

B. January 05 - 4 Nos 5 to 8

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 to 4

PART B FOR October

SUBJECT.

Inspection report of the Chota Ca
Treasury. (held in April 1904).

FILE No. R. 588 of 1903-04.

Report on the inspection of the Chitaldrug District Treasury in April 1904.

From the Comptroller, No. 6562—35, dated 18th May 1904.

Submits for orders of Government report on the inspection of the Chitaldrug District Treasury held in April 1904, by Mr. P. Satyaraja Chetty, Assistant Comptroller.

To the Comptroller, No. Fl. 3399, dated 8th June 1904.

Requests his views on the points noticed in the report.

From the Comptroller, No. 1117—O. A. D. 22, dated 12th August 1904.

Submits a statement of his views as desired and states that the irregularities, etc are due to want of an efficient staff of Treasury officials and the lack of interest displayed by the Treasury Officers.

To the Comptroller, and the Deputy Commissioner, Chitaldrug District, G. Pros. No. Fl. 2125-6—G. F. 588-03-4, dated the 4th October 1904.

Passes orders on the above report, directing the Deputy Commissioner, Chitaldrug, among other things to rectify the several defects noticed in the report.

To the Deputy Commissioners of other Districts, endorsement No. Fl. 2127-33, dated the 4th October 1904.

Forwards copy of para 1 of the above order, directing the Deputy Commissioner to insist on the members of the Treasury staff passing the Account Test to improve their knowledge of the Treasury work.

Govt. of H. H. the Maharaja of Mysore

~~Mysore Government~~

General & Revenue Secretariat.

File No. (if any) 588-0304

Directions.—

No., date and purport of receipts to be entered in red, and office note in black ink in order of dates.—To be written only on one side, and inside the line of margin.

Branch Revenue

Subject.

Letter No. 6562/35 of 18th May 1904 from the Govt. of H. H. the Maharaja of Mysore forwarding report of inspection of the Chitaldrug Division Treasury held by Mr. D. Satya Raj Chetty in April 19

Subd with
Offl.
RK
28/5/04
1/6/04.

The Report has been submitted by the Comptr. without any remarks of his own on the several irregularities noticed and the suggestions made by the Inspecting Officer. It would be desirable to have the views of the Comptr. on the points noticed in the Report, before reviewing the latter.

Subd to the Secretary.
RMLR
6-6-04

Yes. Please call for the Comptroller's remarks
RK
6/6/04

Sl. no 2

Nos: 71.3399 of 8-6-04

Offd subd.
6/6/04.
RK

The Comptroller was accordingly asked to report with his views on the points noticed in the above report.

Sl no.

In reply he forwards a statement of his views and states that the irregularities brought to light is due to the want of an Efficien

staff of Treasury officials and the lack of interest displayed by the Treasury Offs in the discharge of the Treasury work.

17/8/04. Submitted to Mr Dey with a draft

5/9/04

Draft submitted to the Diwan Saheb

6.9.1904

Draft passed by the Dewan on 24.9.04

To The Comptroller &
The Dy Commr, Chitaldrug Dt.

Govt Memo no. H 2125-6 & 4.10.04
F 7588-03-4

Passes orders orders on the report, directing the Dy Commr, Chitaldrug, among other things, to rectify the defects pointed out in the report.

Endorsement No. H 2127-33 & 4-10

To the Dy Commrs of other Dts.

Forwards copy of para 1 of the above order directing the Dy Commrs to insist on the members of the Treasury Staff passing the Account Test to improve their knowledge of the Treasury work.

OUTSIDE AUDIT DEPARTMENT.

OFFICE OF THE

COMPTROLLER, GOVT. OF MYSORE,

BANGALORE,

From

Henry Eagles, Esq.,

Offg: COMPTROLLER, GOVT. OF MYSORE.

To

Anantasawmy Rao, Esq., B.A.,
SECRETARY TO THE GOVT. OF MYSORE,

General and Revenue Depts

SIR,

I have the honor to forward herewith for orders of Gover ment inspection report on the result of inspection of the Chita -drug District Treasury in April 1904 by Mr.T.SatyaRaj Chetty, Assistant Comptroller. Such of the points as could not be embod in the Printed question have been noticed in a separate Memo at tached to the report. The Deputy Commissioner, Treasury Depart ment, Chitaldrug to whom the report was sent for such remarks a he may choose to offer in connection with several points, has r turned it with his No.496 dated 5-5-'04 without any remarks.

I have the honor to be,

Sir,

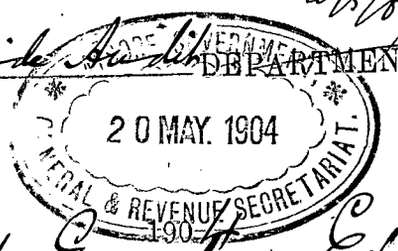
Your most obedient servant,

H Eagles

Offg:Comptroller.

1 l 2016
20/5/04

Out side [illegible] DEPARTMENT.



From H. Eagles Esqr
Offg
THE COMPTROLLER,
MYSORE Go

To L. Anantharayan Esq
Dy
THE SECY. TO GOVT. OF MYSORE,
Jud & Revenue Dept.

Dated
Despatched 20 May.
Received
No. 6562 Enc: one respe
O.A.D. No. 35 report

SUBJECT MATTER

Forwarding for
orders & Government
the Inspection repor
on the Chitaldroog
Distt Dry in 1904
Mr. T. Satya Raj Es
with an intimation
that the Dilam - T.
Chitaldroog to wh
the report was sent
for such remarks
he may choose to
offer his relinquish
same with any
the division

To

Henry Eagles, Esq.,

Offg: Comptroller to the Government of

His Highness the Maharaja of Mysore.

Sir,

I have the honor to submit herewith my report on the inspection of the Chitaldrug District Treasury which was conducted by me on the dates noted in the margin on the lines indicated by the Comptroller in para 300 of his Offi Manual.

ACCOUNT DEPARTMENT.

The distribution of work among the Accountants of thi department (vide list of officials working in the District Treasury appended to this report) satisfies fairly well the requirements of the Treasury in accordance with the rules laid down for Treasury Procedure in Vol: I Part II of the Civil Account Code. It may however be observed tha with the exception of the Head Accountant none of the officials have passed the Account Test prescribed for the Mysore Local Service. Some of the officials have been work ing for a very short period and in consequence have not ha sufficient training.

The Accountant's Daily Balance Sheet is written up da by day, and agreement effected with the Treasurer's Balanc Sheet as required by Art: 323(c) of the Civil Account Code But as the former is not dated it is not possible to say whether the agreement was made on the evening of the same day to which thelatter refers or the next morning (vide clause (c) ~~to~~ Art: 323 Civil Account Code) or postponed to a later date. In a few instances it was observed that the Accountant's Daily Balance Sheet was initialled instead of being signed and all of them are signed by the Accountant

who draws up the sheet and not by the Head Accountant. While examining these sheets a few erasures, unattested corrections and a single instance of a slight inaccuracy were pointed out and rectified.

The Cash Book and Subsidiary Registers.

These Registers, with the exception of the Taluk Ledgers, are neatly kept, and they are all posted up to date.

The Daily sheets from the sub-treasuries (the Taluk C accounts) were checked for one month (February 1904) wit the corresponding entries in the posting ledgers and three days accounts from each Sub-treasury were examined in deta from the initial stage to their final entry in the Abstrac Ledgers, from which the Treasury Cash Accounts, the Lists o Payments and other returns submitted to the Comptroller ar compiled. None of the ledgers for the month selected were paged or ruled. Some of the items were not easily traceable. Numerous unattested alterations and corrections were found in connection with which the posting Clerk had to be cross-examined, and he had himself to hunt after reference and the daily sheets before he could satisfactorily explai them~~ein~~. The posting of the Taluk Ledgers is done ~~by~~ very mechanically; more attention being paid to the mere posting of the figures from the daily sheets than to the check and verification of the latter. There is nothing to indicate that these Daily sheets from Sub-treasuries were checked and examined by any one, that the classification in the abstract as shown in these sheets was checked with the details therein entered, that the opening balance was verifi with the closing balance of the sheet of the previous day, and that the arithmetical accuracy of the figures in them was tested.

Each Taluk furnishes at the close of the month a consolidated statement of the receipts and expenditure, already intimated in the daily C Accounts, with which the postings in the Taluk Ledgers are checked by comparing the

the totals. Whatever may be the facility which these consolidated statements afford to the posting clerks, and thou they may help them in checking their own postings (which there is no doubt they are ~~entered~~ intended to do, though not absolutely necessary) I should say that, considering the use that is actually made of them, they have decidedly their own disadvantages. The posting clerk mainly depends upon these consolidated statements for the correct classificati of the accounts, and this in no small degree also accounts for the irregularities noticed in the last paragraph. The totals as arrived at independently in the ledger are made to agree with the totals in the Consolidated statement by addition or deduction as may be necessary without referenc to the chellans or other documents supporting the items affected. Such transfers of amounts are numerous and are interspersed in the Taluk Ledgers in almost every page thereof. Though I would not take upon myself to suggest the discontinuance of the submission of these statements by Sub-treasuries, yet I should ~~take~~ like to record it here as my opinion that such a course would not only secure efficiency by rendering detailed check of the classification o accounts by the posting clerks in the District Treasury in evitable, but also ensure speedy despatch of the accounts submitted to Comptroller in as much as the Consolidated statements from the Taluks are prepared at the close of the month and the District Treasury has to await the ~~in~~ ir receip before it can close its Taluk Ledgers and bring the figure on the Abstract Ledgers for compilation of the accounts s mitted to Comptroller. Here, I may observe, that those con solidated statements sent from Taluks to enable the posti clerks in the District Treasury to verify and check their postings are akin to the Quarterly Statements of Revenue and Judicial Deposits which, a few years ago, were being received from District Treasuries by the Comptroller for no other purpose than to enable the Deposit checkers t check their own postings in the Receipt and Clearance Registers though other methods are prescribed for exercising

exercising the same check and which after a reference by the Comptroller to Government on the subject, were ordered to be discontinued. In support of the views I hold in regard to these consolidated statements from Taluks I would add that the responsibility for the classification of revenues devolves not on the Treasury branch of the Taluk office but on the District Treasury (vide Art:43 of the Taluk Manual).

Most of the heads provided for in the Taluk Receipt Ledgers are unnecessary, and some of them under Land Revenue appear to be retained for the purpose of furnishing the Revenue and other Departmental officers with certificates of agreement with the Treasury figures or verifying the statements prepared by the former. These heads of account under Land Revenue serve no purpose whatever in the Account office in any of the stages of the compilation of its accounts. In support of this procedure Art: 22 of the Civil Account Code was cited, which appears to have been misunderstood as the retention of heads of account to meet the requirements of departmental officers is not therein contemplated. As the amounts shown under several heads of account by Departmental officers will necessarily appear under one or more heads in the accounts of the Treasury, the latter can certify to the correctness of such aggregate amount consistently with their classification under the heads shown in the Treasury accounts. I therefore take this opportunity to suggest that the form of the Taluk Ledger may be revised by the Comptroller so as to suit present requirements consistently with the classification adopted in the Account office. This would not only minimise work in the Treasury but reduce the ledger to a small compass the advantages of which to the posting clerk and the officer reviewing it are obvious.

It is gratifying to observe that there is very little delay in posting the Taluk C accounts into the ledger. Pr

From about the middle to the close of the month there is a delay of only two or three days but at the beginning of th month there is at least five days delay as the Treasury Ac countants are then busy preparing the accounts and returns of the previous months for submission to Comptroller. These accounts should however be posted day by day as they are received, as laid down in Comptroller's Circular Memo randum dated 28th October 1899. The 10 days and monthly totals were made, as laid down in para 3 of the Circular, but, in the ledgers for February 1904, there was no evidence to show that these were checked by the Head Accountant and the Treasury officer as therein laid down.

While examining the office copy of the Treasury Accounts for February 1904 submitted to Comptroller numerous corrections and alterations, especially under "Forests", were noticed involving transfers from one head of account to another. On enquiry it was elicited that they were made on requisitions for Certificates of agreement from Departmental officers who forwarded statements of receipts with the request that the Treasury Accounts may be corrected accordingly to make the latter agree with the former. The utility of such a certificate after effecting such an agreement is not understood. Such requisitions are received monthly and hamper a good deal the work of the Treasury. If the necessity for these periodical and recurring requisitions for correction of the Treasury accounts be avoidable, and if the correct classification of the accounts could once for all be obtained before the accounts are classified, an arrangement to that effect, if need be in communication with the Departmental officers, is highly desirable.

While examining the Chalans it was observed that Forest Revenue was in some cases realized through Land Revenue offices and remitted to the Treasury with Chalans in manuscript without the Countersignature of the Forest officers (Vide art. 442 of the Civil Account Code). It would

would appear that Patels are empowered to issue licenses for removing fire-wood and other produce and credit the proceeds to the Treasury on an order of the Deputy Commissioner under the authority of an order of Government to that effect, but no printed letter of advice accompanies t money credited to the Treasury as laid down in Art: 45 of the Taluk Manual.

Most of the subsidiary Registers are in manuscript a none of the corrections in them are attested.

Savings Bank.

The Savings Banks Deposits in the district are poste day by day into the ledger, and a percentage of these is examined by the Treasury officer. The Taluk transaction are brought on the ledger at the end of the month. Inter for both district and taluk accounts have been calculate up to date. The Registers are all in order and kept very neat.

While examining a few Savings Banks Chalans there w found one without the signature of the Depositor which t District Treasury does not appear to have taken notice o

Bills.

The Check Register of Bills Payable does not appear to have been examined by the Treasury officer as it is n initialled or signed as required by Art: 387 of the Civi Account Code. The amount paid is not entered in the la column of the Register and the word "paid" is not noted the advice lists ~~or~~ as laid down in Art: 394 Civil Account Code. The date of payment only is noted in the Advice l The authority for the issue of Public Service Transfer R ceipts is not noted in the Register of Bills issued tho it is entered in the copy sent to Comptroller. The gene Lists of Paid Bills (Art:395 C.A.C.) for submission to Comptroller are written up punctually day by day.

In the case of Judicial Deposits the general and speci numbers of the Receipt Order of the Court are first entered in the Receipt Register, the General number is then scored out in red ink, and the serial number of the Treasury in~~s~~erted. This disfigures the Registers and brings in confused entries, not infrequently causing difficulty in tracing out any particular item either in the Treasury or the Account office. If the numbers assigned by the Court are necessary for tracing the item they should be shown in the column for "particulars" and not in that for "No of deposi in which the serial number of the Treasury alone should be in~~s~~erted. The guiding numbers ~~of~~ the for the Court, the Treasury and the Account office should be the serial numbe of the Treasury and not the numbers of the Court Receipt Order. An understanding to this effect between the Treasury and the Court concerned would obviate the necessity for frequent references from the Comptroller when checking the statement of lapsed Deposits or ordering their refund.

In the case of deposits paid into the District Treasury each item of Depesit has not been attested by the Tre sury officer as required by Art:351 of the Civil Account Code. The total amount deposited for the day has been attested instead. The postings of deposits paid into Taluk Treasuries do not appear to have been examined by anybody as they are all unattested. In the columns for repayment the date of repayment and the word "paid" are unnecessari entered. The balances at the close of the year to be carried ~~for~~ forward to the succeeding page have in most case been omitted to be struck. The monthly plus and minus Memorandum is entered in the body of the Register against columns provided for repayments. In the Register of Daily Repayments the daily totals to be carried to the Cash Book hav not been entered in the column provided therefor.

Sufficient check does not appear to be ex~~amined~~ercised over deposits before they are admitted as such in reference to

to the rules laid down in Articles 247-249 of the Civil A
count Code, thereby necessitating frequent and repeated
jections from the Comptroller's Office. For instance nu
ous items are shown as deposits on account of license fe
for salt pans and sale of building sites. The Acting She
ristedar of Chitaldrug Taluk was sent for and questioned
as to the necessity of retaining in Deposit the amounts
received on account of licenses for salt pans. From doc
ments produced and information furnished by him it was
gathered that the applications for these licenses are ge-
nerally disposed of within a month and in exceptional ca
within two months of their receipt and that instances of
refund of the fees in consequence of the application hav
been rejected are exceedingly rare. In these circumstan
there seems no necessity for holding these items in depo
They may at once be credited to the Head of Revenue con-
cerned and in case of refund the amount paid with the sa
tion of Government.

Another item which swells the numbers of deposits i
the Receipt Register is the sale proceeds of impounded
cattle kept in deposit for any length of time without an
attention to the rule in the Code under which they shou
not be kept in deposit for longer than three months. As
another instance of any and every item being held in dep
I may mention the premium on account of life Insurance
which was held in deposit for the simple reason that the
number of the Policy was not known. Such items are inte
persed in almost every page of the Register and they are
too numerous to be detailed here.

The preparation of the List of Lapsed Deposits is
taken up generally in the third or fourth week of July.
procedure laid down in note (1) to Art:255 is not observ

Cheques drawn against letters of credit.

For noting payment of cheques issued by the Public
Works Department and paid at the District Treasury two
gisters are maintained in one of which in addition to

the columns provided in form 62 of the Civil Account Code a column is set apart for the name of the payee. The othe Registers is in the form prescribed in the Code. The payments are noted day by day in the first of the two Registe from which the entries are carried into the second at the close of the month. The maintenance of two registers for one and the same purpose is unnecessary and merely duplica the work of the posting clerk. In neither of them is each payment attested by the Treasury officer as required by note 1 to Art:451 of the Civil Account Code. In the one daily totals and in the other the monthly totals only are attested. The balance available after each payment is not entered. Balances are struck at the end of the month. For Cheques paid at Sub-treasuries the total of payments for the months alone are attested (vide Art:451 Note 2). The name of the Executive Engineer and the number of the Chequ book have in almost all cases been omitted to be shown, an the different columns on the same page intended for noting payment of cheques issued by different Executive Engineers against different letters of credit have been utilized for one and the same Executive Engineer resulting in confusion of entries and insertion of particulars and amounts in columns not intended therefor.

Instances are not wanting of the amount of the letter of credit as originally entered in the Register having bee subsequently corrected and neither the original entry nor the correction having been attested by anybody. No authority is cite for the correction of the amounts of letters of credits against the entries. One such entry was selected at rando and the posting clerk was asked to produce the document or requisition if any on the authority of which the correctio was made. He was not able either to furnish any explanation or produce the document or requisition as it was not readily forthcoming. These documents and requisitions are ot so filed and recorded as to be readily accessible.

The Executive Engineer's Pass Book is retained in the

the Treasury and sent to the Executive Engineer once a month, instead of its being retained by the Executive Engineer and sent to the Treasury periodically (vide Art: Civil Account Code

22. In the case of Forest Cheques the payments alone are noted in the Register. The amount of the letter of credit and the balance available are not entered, the columns provided therefor being left blank throughout.

23. For Revenue Survey Advances no registers are maintained and the letters of credit and the payments are nowhere noted.

24. For Cheques of the Plague Department the payments noted ~~on the~~ on the reverse of the letter of credit But they are unattested.

25. Pension.

The Registers of Pension Payment Orders is posted to date.

26. While examining the Treasury-halves of Pension Payment Orders filed in the Treasury it was observed that

(i) The signature of the pensioners was in a few instances not taken thereon before payment for first time was made.

(ii) The columns provided for note of payments on reverse of Pension Payment Order No.705 had been completely filled up and further payment were contained to be noted underneath. The P in this case should have been sent to the Acc office for renewal.

(iii) the last payment made on P.P.O No.2078 was for gust 1903. This P.P.O should therefore have retained to Comptroller under Art: 504 of the Mysore Service Regulations.

(iv) The holder of P.P.O No.2433 had died and arrea due had been paid to his heirs on the 4th Mar 1904 and the P.P.O had not been sent to the A

Account office with report of the date of death of its holder as required by Art:507(c) of the Mysore Service Regulations.

As noted on the reverse of P.P.O No.2920 payment from November 1903 to February 1904 were made on the 11th April 1904. Why the payment for March 1904 was not included is not known. The payee's receipt was called for, but it was not produced as it was either not readily forthcoming or was sent to the Account office.

In P.P.O No.3030 the payments for May, June, July August and September 1903 have not been noted. Payments for October, November and December 19 are shown as having been made in February 1904 and for January in March 1904. Similar defects were noticed in P.P.O's Nos. 3067, 3092, 3099 a few others.

The note of the first payment of pension at Taluk Treasuries is made by the Taluk authorities instead of by the District Treasury.

CASH DEPARTMENT.

The enclosure to the strong room is not kept neat and tidy. A lot of rubbish is thrown here and there and a few of the Registers for use received from the stationery are thrown in a corner within the enclosure. The latter should be secured in an almirah under lock and key.

The specie is stored in two large wooden boxes in one of which the silver coins are placed and in the other copper. The uncurrent silver coins are kept apart from the current but both are placed in one and the same box. The bags of coin are piled in rows as they are received, and taken out indiscriminately from any row when required for remittance or payment. No arrangement has been made to ensure that the money given out is that which has been longest in the Treasury and that all coins received passes out of the Treasury in its due turn (vide Note 1 to Art: 305 Civil Account Code

Code

29. The Currency notes and Securities are ~~received~~ secured in separate steel boxes.

30. On examining the Register of Securities it was observ that securities were not furnished by the undermentioned Sheristedars and Shroffs as required by Art: 3 of the rule under the Mysore Land Revenue Code.

Davangère ... Shroff Venkatachela Setty

Holalkere ... Sheristadar Rama Rao

Chellakere ... Sheristadar Venkata Rao

Molacalmuru ... Shroff Krishnappa

Jagalur ... Shroff Mahomed Hagath

Hosadurg ... Sheristadar Narasinga Rao

The securities should have been furnished within one month after the date of appointment as laid down in Clause (b) of the Article quoted above. The Register of Securiti is not attested by any one. The entries are made in fl[illegible] Chelan ~~paper~~ paper which are stitched together. Being an important record it should be written up on a durable thic paper and the Register well bound.

31. Among the Securities lodged in the Treasury ~~exist~~ were the Pass Book of the Jubilee Memorial Fund and another on account of funds raised from certain villages both of which are private and not public property.

32. A sealed packet said to contain bullion and forwarded by the Deputy Commissioner is lodged in the Treasury for safe custody, but no note of it is made either in the Register of Securities or any other.

38. The distribution of copper coin among the Sub-treasu is as noted below as per Taluk C. Accounts ~~rendered~~ received up to t date of ~~the~~ Examination (the 16th Instant) :-

(1)	Chitaldrug Taluk	Rs64-12-11	on the 15th April(
(2)	Chellekere "	55- 8-11	13th
(3)	Hiriyur	1,121-11- 9	13th
(4)	Holalkere	11- 3- 4	14th
(5)	Hosadrug	31-12-5	14th

(6) Jagalur ... Rs. 40 6 7 on the 14th April04

(7) Molakalmuru... " 3 9 6 13th

(8) Davangere ... " 990 14 8 13th

From the above it will be observed that the amount of copper in some of the Sub-treasuries is very small. There is nothing to indicate that the Cash balance reports receiv from Taluks are compared with the previous days reports to see that the Sub-treasuries are adequately supplied with the copper or small silver coin and that at the beginning of every month, on receipt of these reports, currency notes to the value of the amount by which the stock in hand falls short of Rs.1,000/- are remitted to the Amildars as laid down in Art: 163 of the Taluk Manual.

The Treasury Cash Accounts.

The Cash Accounts for two calendar years (1902&1903) were examined in detail. It was observed that

(1) The amount entered in words was in some of them the Cash balance in the District Treasury, while in others the grand total was so entered.

(11) In one instance the officer who had initialled the office copyof the Treasury Cash Account for Treasury officer had also initialled for the Deputy Commissioner No reason therefor was assigned.

(111) In cases in which the Cash Account was initialled by the Senior Assistant Commissioner, the fact of the Depu Commissioners absence was not noted (vide Art:336 C.A.C.).

(1V) For six of the months examined the Treasury offic himself had signed the Cash Account, and in no case was th absence of other officers certified to as required by note (3) to Art:336 of the Civil Account Code.

(V) With but few exceptions the corrections in the Cash accounts examined were invariably unattested.

Stamps and Opium.

These are stored in the strong room, the former in an almirah and the latter in a box. No separate stock of them is left in sole charge of the Treasurer as they are issued

issued in presence of the Treasury officer. Stock Registers are maintained for both. Each issue of Stamps is not attested by the Treasury officer in the Register. The total issues for the day alone are attested.

MISCELLANEOUS.

Service Registers: These are all written up to date, but the entries in most of them are so confusedly made that they can be deciphered only with difficulty. The head of the office has in most cases initialled instead of signing the entries. The leave granted is in many instances entered in a separate sheet appended to the Service Register or in the outer sheet thereof. The designation of the officer initialling or signing the Register has in some cases been omitted to be shown. In some of the Registers a few pages have been added consisting of thin flimsy paper which is objectionable as these Registers are intended to be permanent records of service rendered. The rules laid down in Chapter XXIV of the Mysore Service Regulations for recor of service in these registers have not been duly observed.

With the exception of the Service Register of the Hea Accountant which was stated to have been sent to the Deput Commissioner who was on tour at the time of inspection, al the registers were examined.

Pay Abstracts. In addition to the office copy of the Pay Abstract a separate acquittance Roll is maintained, which is unnecessary as the signature of the payees could b taken in the former. A separate list is maintained of the deductions made on account of Insurance which may also be done away with by opening a column therefor in the Abstra itself. While examining the office copy of the Pay Abstra and the acquittance rolls of the Treasury Department whic are embodied in the Pay Abstract of the Deputy Commissione office it was observed that the pay of the Revenue Sheris- tedar had been disbursed without obtaining his signature in the Acquittance Roll. It was also noticed that a sum

sum of Rs.6/- drawn on behalf of a menial and remaining u disbursed for six months was not refunded to the Treasury by shortdrawal from the bill for the month following that in which it was drawn as laid down in Art:63 of the Civil Account Code.

Records. The Records are in a very unsatisfactory condition. The Registers are not classified and arranged. When the clerk in charge was asked to bring up the Cash Books of the previous years he was not able to produce th as they were mixed up with other registers. Nothing appe to be so arranged and filed as to be readily accessible. Some of the references of the previous years called for during the course of inspection were produced after a len of time and others not produced at all.

In the Register of Inward letters in the column for "Replied to or ~~have~~ how disposed of" the name of the Accountant t whom, or the Department of the Treasury to which the lett is sent for disposal ~~has~~ is noted. It is not possible therefore to say, except by going through both the Regist of Inward and outward letters, which of them have been di posed of, which not, and what time has been taken for the disposal. I have not therefore been able to prepare, wit in the limited time at my disposal the list of unanswered references from the Comptroller, required in para 800 of the Comptroller's office Manual. I have however left instructio with the Treasury to prepare the list and forward it dire to Comptroller.

The Registers and forms for use received from the Stationery are not carefully preserved and arranged in order. They are thrown in confused heaps on wooden rack and some of them including Savings Bank Pass Book forms, are thrown on the floor. Nothing is arranged and kept i order. These should all be ~~seemed~~ secured in an almirah under l and key. No registers are maintained for showing the st in hand and that received and issued. No Stock and ~~Issue~~ Issue

Issue
~~Issue~~ Register for articles received by indent on the Superintendent of Stationery is maintained.

Miscellaneous. For watching the disposal of objection raised by the Comptroller a register is maintained in which they are entered in order of dates. I had taken with me a list of the objection statements pending disposal as ascertained fromthe Registers maintained in the Comptroller office for making the necessary enquiry during my inspection. On taking up the Registers maintained in the District Treasury I found that most of the objection statements entered in the list were not traceable and a few of them were noted as having been disposed of. I have asked the Head Accountant to examine carefully all the registers and submit a ~~refund~~ report thereon direct to Comptroller. The register for recording the retrenchments ordered by the Account office, as prescribed in note (4) to Art:16 of the Civil Account Code is not maintained. The Register prescribed in note (3) to Art: 309 C.A.C. showing the names of Gazetted officers drawing their pay from the Treasury is maintained, but the entries, excepting changes such as transfers &c., are unattested.

43. The fac-simile of the signature of the relieving officers who draw and countersign bills is not sent to the Treasury as laid down in Art: 19 of the Civil Account Code

44. Receipt Stamps. are not defaced in all cases as prescribed in note (4) to Art: 309 C.A.C.

45. The report to the Deputy Commissioner, Treasury Department of the sorting of the records of the previous year and of the destruction of the records of the former years in the Sub-treasury as laid down in Art: 214 of the Taluk Manual was forwarded by the Chitaldrug Taluk in August '03 Reports from other Taluks were not received.

46. The report to the Deputy Commissioner of the correctness of the balances of Cash, Currency Notes, Stamps and

and Stock of Opium by the Amildars on their taking charge of the Taluk is not furnished (Vide Art: 4 of the Taluk Manual).

47. The monthly list of chests, packets, jewels &c., in the Sub-treasuries for March 1904 were submitted by the Amildars of Chitaldrug, Davangere, Molakalmuru and Hiriyu As nil statements are not received it is not possible to say whether their non-receipt from other Taluks was on omissi

48. Information was not forthcoming as to whether the ar nual report to Government of the Security papers and lett of agreement held was submitted by the Deputy Commissione as prescribed in Art:5 of the Taluk Manual. The office copies of the reports were not produced as they were not readily forthcoming.

49. The List of Printed Questions for Treasury Inspectio with answers thereto is hereto appended.

I have the honor to be,

Sir,

Your most obedient servant,

J. Satyaraj Chetty

Asstt Inspector

Comptroller's Office

26th April 1904.

Inclosure

O. A. D20.

Forwarded to the Deputy Commissioner, Treasury Department, Chitaldroog, for such remarks as he may wish to make in connection with the several points raised therein & for very early return. The printed set of questions in the enclosure is also sent for information and return.

Sd Eagles

30.4.04

Copy Compiled Rec

Inclo

27/4/04

COMPTROLLER'S OFFICE
7 - MAY 1904
RECEIVED

No 496.

Rated and returned.

B Venkobacharlu

Asst. Dy Comr.

Chitaldroog 7/5/04

Dept

List of Officers who are work

Name	Designation	Pay	
B. K. Rangachary	Head Accountant 7 years Service.	Rs 40/-	Y. ac
N. Krishnaswami Rao	English clerk doing duty as Deputy accountant 7 years.	25/-	Ma an
D. Swami Rao.	Accountant 11 years	25/-	Ren
H. Parasuram Naick	do 7 years.	25/-	
B Srinivasa Rao	Asst: Record Keeper doing duty in the Treasury Dept 6 years.	20/-	matri
L. Krishna moorthy Rao	Treasury clerk 1 year and 8 months	15/-	Lon
C. Subba Rao	Mokatalmurru Dy Gumasta doing duty in the Dist Dep 4 months.	12/-	ma
K. Anantharama Ayen	Acting Treasury magistrial clerk	12/12	ma

The District Treasury — Chitaldrug

Specification	Description of Work
Revenue – Criminal	1 Treasury account 2 disposing of objection Statements
and Registration	3 attending to Correspondence 4 General Supervision attending to Dist: Treasuries & Sub-Treasuries
Taxation, Revenue	1 Ledger of Payments 2 Savings Bank (monthly)
and C.	3 His Majesty's Pensioners acct 4 District Fund acct
	4 Correspondence and maintaining Malakalmuru S.B. personal Ledger 6 Life Insurance Premium
	7 Cash Balance Book
Examination	1 District Ledger 2 Local Remittance 4 and 5 Debit & Credit
	(3) Receipts Statement 4 Village School Fees Statement 5 Local
	Cess collection Statement 6 Agricultural Bank Statement 7 objection Book
	advance Statement 8 Plus & minus memorandum Land
	provement Loan account 9 Plus and minus memorandum
	municipal Fund Distribution of Vouchers and
	Chitaldrug Taluk S. B. Personal Ledger and (2) Correction
	(1) Compiling Taluk Receipts & disbursements
	2 Preparing abstract Ledger (3) Contingent Registers 4 mun
	Registers of Land Revenue 10 days Statement and Memo
	Balance Statement 7 Assignment Taluk S. B. Personal
Tax and Revenue	1 D. P. Receipt account of the Executive Engineer and Superin
	Engineer 2 P. W. Remittance 3 Rent recovered by Civil offi
	4 Statement Voluntary Contribution 5 Statement of Contribution expenses
	Govt: 6 Occasional Receipts & Savings & Refunds under
	8 Statement Survey Boundary mark charges 9 malwa opium ga
	Receipt account 10 opium drivers account 11 Judicial Deposit
	Receipt account 12 Judicial Deposit Repayment account 13 Rev
	Deposit Receipts 14 Revenue Deposit Repayment account 15 and mar
	Pagadars Taluk S. B. Ledger and disposing of objections
	exception
Contd	1 District Treasury transaction 2 State Pension account
	Bills issued 4 and P. S. Bills discharged and maintain
	District Treasury S. B. personal Ledger Savings bank pension 7 Bank
	& Taluk Pension 9 Treasury pension and Correspondence
Taxation & Revenue	(1) English Book and Canarese Book to an
	(3) Treasury cheques paid account and maintaining Chal
	and Disbursing S. B. personal Ledgers

9	Saminiano Reyes	District Treasurer 2 years	70/—	4. A Civi
10	Vasadano Reyes	Secretario de H— 1 year	20/—	" Rey acc

Revenue, criminal — Supervision of the Treasury

Parts I and II.

c - criminal
e e - accounts

(1) Daily transactions (Stamped
(2) Monthly Stamp accts. (General, Court
fees and Receipts and Specie bank marks
papers) (3) Stamp Commission (do-do
(4) Fortnightly Food grains (5) His
Majesty's Stamp accounts (6) Prepar
ations for Inspection of His Majesty's Sta
and (7) His Majesty's Original accts.
8 & the quarterly returns —

Treasury officer

BKM

Chittagong 18/4/04

Financial Serial No. 130.

Questions for District Treasury Inspection, *Vide* Appendix B of the Civil Account Code, Fifth Edition, Volume I, page 247.

Name of District Treasury. Chitaldroog

Name of Treasury Officer. Mr B. Venkobarao B. A.

Name of Treasurer. C. Sreenivasa Rao

Duration of Inspection. Four days

Date commenced 14th April 1904

Date concluded. 18th April 1904

It is requested that the replies of the Deputy Commissioner may be entered in the opposite margin and forwarded to the Comptroller.

The hour at which the Treasury is opened for business and closed daily to be stated. — 11-30 A.M. to 3-30 P.M.

Procedure.

1. Are printed forms (chalans) available readily to persons having to pay money into the Treasury? — yes

2. Is money ever received without one? — No

3. Are payments made before a formal order is obtained from the Treasury Officer? — No

4. Are the payments entered at once in the cash book or other register subsidiary thereto and numbered in a consecutive monthly series for each register. — yes

5. Are check registers kept for all letters of credit and are all cheques entered therein before payment? Please state for what Departments such registers have been opened. — Vide paras. 238 & 240 of the Report of Public Works, Revenue Survey, Jail and Plague.

6. Is the daily balance sheet *fully* agreed with the accounts and the Treasurer's cash book before the establishment leaves office each evening or immediately on opening office next morning? Some of the balance sheets should be so compared by the Inspecting Officer.

yes (vide para 3 of the report)

compared

7. Does the Treasury Officer roughly verify by inspection the cash balance in the sole charge of the Treasurer before signing a Treasurer's daily balance sheet?

yes

8. Does the Treasury Officer see that the cash balance shown against each Taluk Treasury agrees with that shown in the Amildar's last return? Please see whether the Amildar's returns contain the initials or remarks of the Treasury Officer.

there is no evidence to show that this is done

seen - they do not bear the T.O's initials

9. Are remittances between the Taluks and District Treasury watched by means of the daily accounts and balance sheet? Please give a statement of any sums in balance giving the reason.

These are not brought on the daily accounts in accordance with the practice obtaining in this province

10. Are the bill registers and other returns for the Comptroller's Office written up day by day

yes generally (vide report)

11. How are the vouchers stored between the date of payment and of transmission to the Comptroller's Office?

They are secured in a box and placed in charge of the Head Accountant

12. Do Officers in charge of Taluk Treasuries certify on the first working day of the month to the personal verification of their balances?

yes

13. Are the cash balances at Taluk Treasuries verified during the tours of District and Inspecting Officers, besides the usual annual inspection by the Jamabandy Officers? Enumerate the Taluk Treasuries so inspected within the last year.

yes

14. Is the cash balance in the District Treasury verified by the Deputy Commissioner or in his absence by the next senior officer not being the Treasury Officer on the 1st day of each month?

yes.

Pensions.

15. Are registers kept of the permanent pay orders payable at the Treasury? — yes

16. Are the files of permanent pay orders complete according to that register? — yes

In case of pensioners paid at the Taluks, have the original orders been retained in the District Treasury, copies being sent to the Taluks? — yes

17. Are they accessible to strangers, to any one but the Treasury Officer? — No

18. Are the orders in good condition? — yes

19. Are all payments noted on them? — yes (vide para 26 of the Report)

20. Are any overfull of notes of payment? — yes (vide para 26 of the Report)

21. Are any permanent payable orders improperly detained when a pension has not been claimed for more than 6 months? — yes (vide para 26 of the Report)

22. Does the Treasury Officer or the Treasurer check the pensioner's marks with the original order before paying him? — yes

23. In case of pensioners permanently exempted from personal attendance, is proof every year obtained of their continued existence and recorded? — No such cases in this Treasury

Interests.

24. Is a register kept of Government of India Pro-Notes and Mysore Loan Debentures on which interest has been made payable at the Treasury and are the instructions of Circular No. 1625, dated 19th March 1885, regarding the enfacement of the latter by the Comptroller for payment of interest attended to?

Deposits.

25. Are new receipt registers in the prescribed form opened every year with the balances remaining at close of the previous year ?

The items are once for all brought on Registers (Receipt and Clearance Registers) of the form prescribed for use in the Accounts*

26. Does the Treasury Officer initial each deposit in the receipt register ?

No (see para 16 of the Report)

27. Does he ever question the admissibility of a deposit ?

Not in all cases

28. Is the order for repayment passed without previous reference to the receipt register ?

No.

29. Is each re-payment noted against its corresponding credit in the receipt register at the time of payment, and initialled by the Treasury Officer ?

yes.

30. For what accounts are personal ledgers kept ?

None

31. Is there a monthly interchange of accounts between the District Treasuries and the several Municipalities within the District as prescribed in Circular No. 1630, dated 27th April 1885 ?

32. Is a formal acknowledgment given by the Deputy Commissioner of the correctness of the balances certified by the Treasury Officer ?

Bills or Transfer Receipts.

33. Where are spare stores of bill forms kept ?

In the Strong room

34. Under whose key ? The Treasury Officer

35. By what precautions maintained in order ? Only one book at a time is received from the Comptroller

36. Is the numerical series of each class unbroken ? Yes

37. Are the books of forms required for the day's use issued in the morning ? Yes

38. And are they checked by the Treasury Officer on return in the evening ? Yes

39. Are issue registers opened out before the year begins ? Yes

40. Is the authority for issue of each bill noted in the issue register ? No Circ Para 14 of the Report

41. Are the counterfoils of Transfer Receipts issued, initialled by the Treasury Officer and the Treasurer ? Yes

42. Do they agree with entries in the issue register on the experience of a few taken at random ? Yes

43. Are the issue of duplicates noted in the issue register ? None issued for the past two years

44. Are the cross checks given in Article 384 Civil Account Code, understood and applied ? Yes

45. Where are files of original advices of bills drawn on the Treasury kept? — In a box under the charge of the Treasury Officer

46. Are those from each T[illegible] kept together in order of dates? — Yes

47. Is the check register of bills payable written up daily from the advices received? — Yes

48. Does the Treasury Officer ever check the entries by the original advices? — ~~It is not possible to say for the payments~~ Yes

49. Is the column of amount totalled as soon as each page is filled and the total carried forward? — No

50. When bills are presented for payment are they checked with the check register of bills payable? — Yes

51. Are the date and amount of payment entered in the check register? — The amount is not entered (see para 14 of the report)

52. Is the fact of payment also marked off in the original advice? — The date of payment only is noted

53. Are paid bills numbered in order of payment and attached to the paid bills schedule and is it written up daily for transmission to the Comptrollers Office? — Yes

54. In old check registers of bills payable are lapses marked off on advices from the Comptroller? — No

District Savings Bank.

55. Is the Treasury open for business every day, Sundays and holidays excepted ?

yes

56. Are all transactions posted in the journal at the time of their occurrence ?

yes

57. Does the Treasury Officer initial each entry of receipt and repayment in the depositor's pass book ?

yes

58. Does he compare each entry in the pass book with the corresponding entry, in the journal before initialling it ? And does he see that the balance after each transaction is entered in the ~~journal ?~~ ledger

It is not possible to say as each entry in the ledger is not attested by the Treasury Officer.

yes

59. How does he satisfy himself that the ledger is properly kept, and is in agreement with the journal ?

There is no evidence to show that this is seen to as each entry in the journal and ledger is not attested by the Treasury Officer (vide para 12 of the Report)

60. Are the monthly registers of Taluk Treasuries embodied in the District journals of receipts and payments and are transfers from Taluk to District Treasury and from one Taluk to another effected in accordance with Circular No. 1627, dated 21st March 1885. as amended by Circular No. 1683, dated 10th March 1887 ?

yes

yes

Public Works Department.

61. Is every letter of credit entered at once in the column of balance in the register of cheques paid ?

yes

62. Is anything credited in the register of cheques paid or in the Public Works pass books, but the amount of letters of credit issued by the Comptroller ?

no

63. Is the pass book with the Executive Engineer ?

64. How often does he send it to be written up ?

It is returned in the Treasury & sent once a month to the Executive Engineer (vide para 21 of the Repo

65. Is the Treasury register kept up to date ?

Yes

66. Is it laid before the Treasury Officer before any new cheque is passed for payment ?

Yes (as stated). vide para 19 of the Report

67. When are cheques paid at Taluk Treasuries posted in it ?

Daily

Cash.

68. What is the amount under double locks ?

Rs 87,793-8-4 uncurrent coin,

69. Is the treasure which is under double locks so kept in the boxes or other receptacles that the money is taken out of the box which has been the oldest filled ?

No (see para 28 of the Report)

70. Has each chest a memo of its contents, altered and initialled by Treasury Officer whenever money is put in or taken out ?

Yes

71. Does the Treasury Officer register (in form 29) every amount passed into or passed out of double locks at the time with his own hand or with his signature to the entry ?

No. It is entered by the Treasurer

72. What is the amount in the Treasurer's hands at time of examination ?

Rs 2137-11-5

73. Are the different kinds of coins kept apart ?

Yes

74. Are each kind kept in bags of uniform size ?

Yes

75. Are there two locks to the outer door and who keeps the keys ?

only one lock the Treasurer

76. Are the boxes and safes in good order ? Are there two locks to each and who keeps the keys ?

Yes

Yes One with the Treasurer, and the other with the Treasurer

77. Is there any bag or store of coin in the Treasury kept apart from the general balance?

no

78. Give a list of any money of valuable placed in the Treasury for safe custody by Government Officers or others.

one sealed box (vide para 32 of the Report)

79. Does the amount of cash in the Treasury including currency notes agree with the balance as shown in the last entry in the Accountant's Daily Balance Sheet?

80. Does the Treasurers Balance Sheet show correctly its distribution between treasury under single and under double locks?

81. Give a list of the uncurrent coin in the Treasury showing the number of each and the value credited in accounts?

Rupees and Half Rupees
Rs 8658-8-0.

82. How are uncurrent silver coin cut under the Coinage Act, credited in the accounts at their nominal or actual value? and how are they kept in the Treasury?

They are not cut. They are retained and sent to the Mysore Treasury

83. Have any $\frac{1}{8}$ or $\frac{1}{4}$ rupees been cut as light?

no

84. What precautions are taken by the Treasury Officer to see that all coin presented by the public is carefully examined and withdrawn from circulation if tampered with or unduly worn?

The Treasury Officer states that there are no means at his disposal for detecting such coin, except by examining a percentage thereof

85. Are the minimum weights and test scales in good condition and carefully kept?

Yes

86. Are rupees supposed to be light, tested by *those* scales before being cut?

Yes - but they are not cut

87. Is small silver readily obtainable at the Treasury?

Yes

88. Are requisitions for British copper coins ever received from Taluk?

Yes

89. What evidence is there that the Treasury Officer examines the cash balance returns of Taluks to see if copper or small silver coins are needed by them?

None (vide para 33 of the Report)

90. Do the latest Taluk returns show that the supply of British copper at each Taluk is enough to meet all demand?

vide para 33 of the Report

91. Are British copper coins freely taken at the District Treasury, in payment of Government demands without limit and in exchange for silver when tendered in parcels of 2 Rs. and upwards?

such demands are stated to be very rare

92. Are they freely issued to all applicants in exchange for silver or currency notes and in payment of claims against Government?

Yes

93. Are the registers in forms I, II, III which were prescribed in Circular No. 1474, dated 30th April 1880 duly kept up, showing Treasurer's daily balances of notes and coins of all descriptions and the Shroff's daily receipts and issues there of?

94. What amount of uncurrent and defaced copper coins are there on hand ? — None

95. Is it kept so apart from the current copper that it cannot be issued by mistake ?

Currency.

96. Are currency notes freely taken when tendered in payment of Government demand ? — Yes

97. Is the placard in English and the Vernacular (regarding encashment of notes) exhibited in a conspicuous place when the balance allow such encashment ? — Yes

98. Are currency notes arranged in bundles according to the circle of issue and denominations ? — Yes

99. Are they placed in order of receipt ? — Yes

100. Are they regularly re-issued in the order of their receipt ? — Yes

101. Is the notes register punctually kept up ? — Yes.

102. Is it in English or Vernacular — Vernacular

103. Does it separate notes of different circles ? — Yes

Stamps.

104. Is the store account of stamps kept regularly up to date ? — Yes

105. What stock is left with the Treasurer and what record is kept of his receipts and issues?

106. What is under the Treasury Officer's charge?

In the charge of the Treasury Officer (vide para 35 of the Report)

107. When was stock last examined?

29th February 1904

108. By whom?

The Treasury Offr

109. Was it found to agree with the balance in the registers?

yes

110. Does the Treasury Officer or the Treasurer periodically examine the accounts of the Stamp Vendors at the kasaba and take away the registers from the Stamp Vendors when completed? These registers should be filed carefully in the Treasury records, as required by Circular No. 1694, dated 3rd November 1887.

yes (the Treasurer)

111. Describe fully the charges paid from the Treasury for the sale of stamps.

Court fee Stamps 2%
General & Receipt stamps 3%
to Muffasil Vendors at 5%

Opium.

112. Is the store account of opium kept regularly up to date?

yes

113. What stock is left with the Treasurer?

30 seers 12 $\frac{15}{16}$ T
(value Rs 286-4-3)

114. What is kept under the Treasury Officer's charge? and does he personally superintend the weighment of opium when received?

No separate portion is kept with the Treasurer

yes

115. When was stock last actually taken? — 30th November 1903

116. By whom? — The Treasury officer

117. Was it found to agree with the balances in the registers? — Yes

118. Have bills been sent in for wastage up to date? — Yes

119. To what Taluk Treasuries is opium supplied under Circular No. 1643? Is it desirable to supply the drug to any other Taluk Treasures? — Huzur Durangen & Chellekere No.

Treasury Furniture.

120. How many spare Chubb's locks are there in store? and are they in good condition? — None

121. What is the state of the treasure boxes and have those in use Chubb's locks. — In good condition Yes

Miscellaneous.

122. What record is kept of the Comptroller's orders of retrenchment. — No separate record of them maintained (vide ## para. the Report)

123. In whose custody is it?

124. Is reference made to it before new pay is issued?

125. Are the corrections to the Civil Account Code posted up to date? — Yes

126. Is the file of the Comptroller's Circulars complete? Is it readily accessible?

Yes Yes

127. Does the Treasury Officer take pains to see that important new Circulars are understood?

Yes

128. Are the office registers and records in good order?

Vide paras 4 & 39 of the Rep.

Treasurer.

129. What is the nature and amount of the security given by the Treasurer?

Rs 5000/- { Rs 3000 - S. B. Deposit
2000 Landed property

130. Where are the bonds and other papers of the security kept?

In a box placed in the strong room

131. When was it last tested?

Not known as no note yet is made in the Register of Securities

132. What amount is ordinarily left in the Treasurer's hands?

Between Rs 1000 & 3000

Establishment.

133. (1) Is pay disbursed at the treasury in detail to any other than the Treasury Establishment? if so the practice should be forbidden. (2) Are receipts taken in a register in all pay and allowances issued.

No

Yes

134. Is a stamped receipt required whenever the amount exceeds Rs. 20?

Yes

135. Have service books been prepared for the whole establishment of the Treasury, including inferior servants and are they kept in the records ?

Yes.

In the Deputy Commr.

136. Have they been written up to date and attested by the head of the office as required by standing orders ?

Yes

Comptroller.

S. Satyanarayanachetty

Assistant Treasurer

From

The Deputy Commissioner,
District.

To

The Comptroller, Mysore Government,
Bangalore.

Dated

Despatched

No.

Forwards report on the inspection of the District Treasury held on the

Deputy Commissioner.
District.

M. G. Central Press, Bangalore.—30-1-94.—1000.

From L. Anantasami Rao Esq B.
Offg Secretary to the Govt of
H. H. the Maharaja of Mys

To

The Comptroller.
to the Govt of H. H. the Mahar
of Mysore

Dated 8th June 1904

No. H 3399

His letter No. 6562/35 dated
18th May 1904 forwarding for
orders of Govt report on the
inspection of the Chitaldrug
District Treasury held in Apru
1904 by Mr. T. Satyaraj Chetty.
Assistant Comptroller.

Has the honour to requ
that he will be so good

as to favour Government with his views on the points noticed in the report.

"By Order"

Signed M. R. Krishna Rao

for Secretary

Outside Audit DEPARTMENT.

OFFICE OF THE

COMPTROLLER, GOVT. OF MYSORE,

BANGALORE, 12 August 1904

H. Eagles Esq.

Offg. COMPTROLLER, GOVT. OF MYSORE.

To B. K. Venkatavardaryengar

~~THE~~ SECRETARY TO THE GOVT. OF MYSORE,

General & Revenue Dept. 5.

SIR,

With reference to your No. Fl 3399 dated 8th June last requesting me to state my views on the points noticed in the report on the inspection of the Chitaldroog District Treasury held in April 1904 by Mr. T. Satyaraj Chetty Assistant Comptroller, I have the honor to forward herewith a statement of my views as desired, and to state that the main cause of the irregularities, omissions brought to light is due to the want of an efficient

Outside Audit DEPARTMENT.

1904

From A. Evangelos Esquire
THE COMPTROLLER,
MYSORE GOVT

To B. K. Venkatavaradaiya
THE SECY. TO GOVT. OF MYSORE,
General & Revenue Dept.

Dated 12

Despatched 13 August

Received

No. 1117 E1
No. pa

SUBJECT MATTER

Forwarding a statement of the views of the Comptroller on the inspection report of the Chitaldroog Dist Treasury by Asst Comptroller Mr. T. Satyanarayana Chetty

staff of Treasury Officers
and the lack of interest
displayed by the Treasury
officers in the discharge
of the Treasury work.

It is apparent that the
officers do not realize the
responsibility in seeing
that the rules of the
Civil Account Code, and
the instructions of the
office, are understood and
carried out to the letter

I have the honor to
be,

Your most obedient Servant

Offg Comptroller

J.A.

Statement of Views of the Comptroller on the points noticed in the Report on the Inspection of the Calcutta District Treasury in April 1904 by Mr. S. Satyanarayan Chetty - Assistant Comptroller

Reference to the Report.	Remarks of the Comptroller.
Para 2. "If practicable the post of the Treasurer should be filled from the Treasury establishment."	The attention of Government is invited to my letter No 78 dated 10th July 1901 in re the Reorganisation of the Staff of Treasury officials on which no action has been taken
Para 3, 1st Sentence.	An omission which should be avoided
2nd Sentence	As the Head Accountant is responsible for the accounts, he should also sign them in token of his having examined them.

3rd Sentence.	Erasures are absolu forbidden Vide Artic 21 of the Civil Accts Code and it indica a lack of supervisio over the accounts by the Treasury Offic that such erasure and unattested corre should have been permitted
Paging and ruling Ledgers.	The Ledgers shoul be paged and ruled and all corrections attested
Checking and Examining of the Daily Sheets received from the Sub Treasuries.	This is unsatisfact As a rule all sh checked should have the word "checke" entered in ink an the entry initialled and dated by the checker
2nd Sentence monthly classified consolidated Statements from the Sub-Treasuries	I think so - The classification should be made in the District Treas

Suggestion for the discontinuance of these Statements

The submission of such Statements by Subsy Treasuries should be discontinued. Instructions will be issued by this Office in the matter

Last Sentence. Certainly so. Vide article 43 of Subsy Manual.

The form of Ledger will have to be revised in regard to the headings which are of no practical use.

Posting of 'C' Accounts day by day and the check, to be made every 10 days.

The omission to do this is to say the least reprehensible on the part of the Treasury officer whose duty it was to see that the Accounts are written up day by day and examined and attested by him once 10 days as laid down

This is only possible when the challans presented at the Treasury are first examined, by the Departmental Officer and the heads to which money is to be credited are correct

Such letter of advice should invariably accompany the remittance.

This is unsatisfactory. Steps are being taken to substitute printed for Manuscript. Registers and Forms

An omission which should be guarded against in future.

The Conduct Rules & the Subjects are very strict and should have been followed - The omission is a grave one

Numbering the judicial deposits by entering the Nos assigned by the Courts in the Column for particulars

Rule 60 - If the numbers assigned by the Courts are noted in the Column "particulars" no further action necessary.

Attestation for deposit & re-payments.

The Rule has been modified & under the altered form now in use each page of the Register containing the repayment entries has to be initialled

Entry of the date of re-payment and the word "paid" in the Columns for repayment.

This is unnecessary

Last three Sentences

Treasury officers should insist on the items being done

Check over deposits as per Articles 247-249 - C.A.C.

If the rules on the subject are strictly followed there will not be so many objections.

Retention in deposits of the license fees for sale of saloons and building sites.

These deposits can be credited to the Revenue until the applications are accepted.

Sale proceeds of impounded cattle, kept in deposits for longer than three months

The Departmental Officer should take action in the mat

Holding in deposit such items as Life Insurance premium.

The Treasury Offi object to receiv such items into the deposit accou

The Codal rule should be strictly followed

Maintenance of two Registers for P.W.D. transactions

Both these are prescribed in the Code, but only one Register i.e. Check Register in Form No. 62 - Civil Accounts Code. Should be maintained in the Treasury and the other by the Executive Engineer who should send it to the Treasury to be written up periodically

Omissions &c in Posting the Registers.

These are omissions which the Treasury Officer ought to rectify.

--- Do ---

This should not be

This is a omission which
should be supplied
at once

A Register should be
maintained -

Should be attested

This shows that the
check of the Treasury
Officer is loose.
Steps should be
taken to remove the
defects pointed out

Such violation to
Codal rules can only
be prevented by the
Treasury Officers,
taking prompt
measures and
visiting the
delinquents with
punishments

The Deputy Commissioner
has to be requested
to take the needful
action in the matter

Quality of paper and binding of Security Register

Yes.

There are apparently Semi public and as such should have been kept separately.

Should have been entered in the Register of boxes to be kept in Treasury for safe custody.

Deputy Commissioner to take the necessary steps in the matter.

The strict observance of the Rules should be insisted on, & only by the Deputy Commissioner but also by the Treasury Offi

The same as in para 324.

Pay abstract and acquittance Rolls.

There are suggestions which will reduce the work and may be adopted.

Omission to obtain the signature of the Revenue Officer to the acquittance Roll.

The omission should be supplied if not already done.

Undisbursed pay not refunded to Treasury for over six months.

This is irregular and should not be allowed to occur.

This is not a satisfactory arrangement steps should be made to rectify the matter in a satisfactory condition. The Treasury Officer should be

Entries in the column of "Items this board of" in the Inward Registers.

The column is intended to note the replies sent from the papers were disposed of

Submission of List of unanswered references to the Comptroller

Not received yet

The rules issued by Government on the subject should be strictly followed

Report on objection Statements

Not yet received.

Registers for recording the retrenchments made by the Account Office

Should be maintained

Should be obtained and recorded.

Apparently the check experienced is very loose - otherwise there could not have been so many omissions, height & rules &c

Wm Eagles

Offg Comptroller

File No. 588/2
Serial No. 4

Diary No. of letter replied to _____

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.
( )

Dated, the 4th October 1904

Date of issue 4-10-04

Signed by W. M. N. Krishna Rao

READ.— Report on the Inspection of the Talaboors & Inspection Lady Dr. J. Lattigan of the Govt. Lace Schools in April 1904 received with letter No. 6562/35 dt. 18-5-04 from the Govt. Lace Sch.

ORDER THEREON.—No.

Letter No. OA D 22 dt. 12-8- from the Govt. Lace Schools Inspectress on the irregularities noticed and the suggestions made in the Inspection Report

Order thereon No. H 2125-6 over

G. J. No. 588-03-4

Dated 29/9

SUBJECT

Gov't observe that
most of the irregularities
and occurrences noticed
in the report are due to the
treasury officials ignorance
of the rules of the civil
account code and the
different supervising
the Treasury officers
over the work of his
staff. The Department
should bring home
the responsibility to the
treasury Agents and
assistants on the spot
rules of the Treasury
staff pointing the Accounts
at to improve their
knowledge of Treasury
work.

The Comptroller is
requested to issue
necessary instructions
to the Treasury for the

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

rectification of the defect
due to the non-observance
of the rules noticed in the
report.

3. The observations made
by the Inspecting officer
regarding the Consolidated
accounts in corporation
of the Taluk accounts
show that the procedure
now in force does not de
advantages and the Inspt
is therefore requested to st
how it can be improved.

4. The practice of
Correcting the Treasury
accounts at the request
of the Rev. department
with the object of mak
the Treasury figures
Correspond with those
of the departmental
accounts is objectionable
and should cease. If a
difference between the
2 sets of accounts is
discovered in the Course
of ~~Comparison~~ the Cause
of such difference shou

2 Carefully ascertained
ed only Deeli Correction
o are warrant by the
Values which form the
asis of classification
receipts should be mad
the Treasury account
The registers for
esting the Cheques drawn
ued Letters of credit
ept very unsatisfactorily
The rules of the
ed Account Code in
egard to the maintenance
f these registers should
e strictly observed. The
W. Passbook should be
ith the Executive Engineer
ed not retained in the
reasury.
The Comptroller is
requested to explain the
iscrepancy regarding
ecoin payments noted
para 26 V & VI and stated
by the Secretal Taluk
easury Officials. In
para 30 have not
urnished Securities.
His attention is also drawn
to paras 27, 28, 32, 33, 36, 39, 41
46 with the direction that

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

the defects noticed therein should be immediately rectified.

The Bylaws Department should be furnished his explanation for the omission to report the irregularities noticed in the report when submitting ~~his~~ and the letter for record.

6

6.9.1904

Sec

Mudd 5/9/04

To The Inspector of Bylaws

" Bylaws Auditor

Mudd 6/9/04 No H. 2127-33 & 4
& Fin 588-03-4

Extract from the Minutes of the Committee of Guardians.

Dood please

25/9/1904

Mudd 27.9.04